

EXHIBIT K

18 December 2006

Stephen P. Durchslag
Winston and Strawn
35 West Wacker Drive
Chicago, IL 60601

Dear Mr. Durchslag:

I was retained by Winston and Strawn to conduct Performance Testing on the Dyson DC07 and DC14 Upright Cleaners. I was compensated \$100.00 per hour for my services related to preparation of this report. I will be paid \$250.00 per hour for my testimony. In preparation of my report I utilized the services of Inter Basic Resources Incorporated (IBR), an independent testing laboratory located in Grass Lake, MI. IBR will be compensated approximately \$60,000.00 for its testing services. This Performance Testing consisted of Air Performance Testing pursuant to ASTM Test Method F558 and Carpet Cleaning and Field Cleaning pursuant to ASTM Test Method F608. Both of these Test Methods are recognized by ANSI (American National Standards Institute).

The purpose of this Performance Testing was to measure the air performance and cleaning effectiveness over a wide variety of surfaces in real-life home environments.

A. Basic Testing Program

- Purchase three (3) new Dyson DC07 and DC14 upright cleaners.
- Record Air Performance at Nozzle and End of Hose in accordance with ASTM F558.
- Record cleaning in accordance with ASTM F608.
- Then perform Home Cleaning 14-hours, 25-hours, and 50-hours.*

* Start the day with clean dirt container. If dirt container is filled before returning to the lab, empty into Ziploc bag. Upon return to lab measure End of Hose Air Performance (0.65 in. orifice, dirt in container, estimate amount of dirt in container, remove dirt from container and re-measure End of Hose Air Performance at 0.65 in orifice). Continue these measurements until total cleaning time reaches 14-hours. At this 14-hour point re-measure Air Performance at the Nozzle, and End of Hose. Also re-measure cleaning pursuant to ASTM F608. This is also to be done at increments of 25-hours and 50-hours if necessary.

Dyson claims vacuum cleaners are used approximately one hundred (100) hours a year and The Vacuum Cleaner Manufacturers Association uses fifty (50) hours per year. Since the Dyson owner's manual states that the internal pre-motor filter is to be cleaned every six (6) months of use, the 14-hour test period is well within the required Dyson manual time frame.

B. Test Data

- Initial Air Performance and fourteen (14) hour Air Performance DC07 (End of Hose).
- Initial Air Performance and fourteen (14) hour Air Performance DC07 (At Nozzle).
- Initial and fourteen (14) hours ASTM F608 Carpet Cleaning using DC07.
- Initial and daily Air Performance at 0.65 in. orifice after In-Home Cleaning.

C. Conclusions- DC07-

My conclusions are based on the data compiled by Inter Basic Resources Inc (IBR) using ASTM Standards F558 for Air Performance and F608 for cleaning.

- Based on the laboratory measurements of **Suction Power (Air Watts) at the End of Hose** of the DC07 Cleaner initially and after fourteen (14) hours of in-home cleaning, the suction power is reduced by the following percentages:

Cleaner #1 – 11.91%

Cleaner #2 – 11.93%

Cleaner #3 – 12.75%

- Based on the laboratory measurements of **Suction Power (Air Watts) at the Nozzle** of the DC07 Cleaner initially and after fourteen (14) hours of in-home cleaning, the suction power is reduced by the following percentages:

Cleaner #1 – 10.2%

Cleaner #2 – 5.7%

Cleaner #3 – 10.82%

- Based on In-Home cleaning, initial, daily and fourteen (14) hour 0.65 in. orifice measurements of **suction power (Air Watts) at End of Hose**, the suction power is reduced by the following percentages:

Cleaner #1 - 25.1%

Cleaner #2 - 16.4%

Cleaner #3 - 28.3%

- Based on this In-Home Testing, my experience in evaluating test results and my fifty-six (56) years in the vacuum cleaner industry (**Exhibit-2**) the Dyson DC07 does lose suction, at End of Hose and Nozzle and 36% of its ability to clean carpets.

See Test Data from IBR attached (Exhibit -1)

D. Conclusions- DC14-

My conclusions are based on the data compiled by Inter Basic Resources Inc (IBR) using ASTM Standards F558 for Air Performance and F608 for cleaning.

- Based on the laboratory measurements of **Suction Power (Air Watts) at the End of Hose** of the DC14 Cleaner initially and after fourteen (14) hours of in-home cleaning, the suction power is reduced by the following percentages:

Cleaner #1 – 19.9%
Cleaner #2 – 14.9%
Cleaner #3 – 15.29%

- Based on the laboratory measurements of **Suction Power (Air Watts) at the Nozzle** of the DC14 Cleaner initially and after fourteen (14) hours of in-home cleaning, the suction power is reduced by the following percentages:

Cleaner #1 – 21.8%
Cleaner #2 – 2.7%
Cleaner #3 – 2.3%

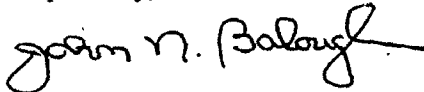
- Based on In-Home cleaning, initial, daily and fourteen (14) hour 0.65 in. orifice measurements of **suction power (Air Watts) at End of Hose**, the suction power is reduced by the following percentages:

Cleaner #1 - 22.22%
Cleaner #2 – 13.96%
Cleaner #3 – 15.01%

- Based on this In-Home Testing, my experience in evaluating test results and my fifty-six (56) years in the vacuum cleaner industry (**Exhibit-2**) the Dyson DC14 does lose suction, at End of Hose and Nozzle and 22% of its ability to clean carpets.

See Test Data from IBR attached (**Exhibit -3**)

Respectfully,



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